THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPARAO

W.P. No. 14196 of 2006

Dated: 13.07.2006

Between:-

M/s Sai Graphics, G-3, Vivekananda Towers, Opp: Nirmala Covent, Patamata, Vijayawada, represented by its Proprietor Sri M.V.Subba Rao Chowdhary.

…Petitioner.

And

1. Commercial Tax Officer, Srinagar Auto Nagar, Vijayawada,
2. Appellate Deputy Commissioner (CT), Vijayawada.

…
Respondents.

THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
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O R D E R (per Hon'ble Sri Justice J. Chelameswar)

The petitioner is a proprietary concern with effect from 1.4.2004 and it was a partnership firm to that date. It is also an assessee on the roll of the 1st respondent, engaged in the business of printing and supply of books.

With reference to the assessment year 2004-2005, the petitioner's liability to pay tax was determined by an assessment order, dated 09.01.2006 by the 1st respondent. The petitioner was found due to pay a tax of Rs. 6,83,245/-. Aggrieved by the said assessment, the petitioner carried the matter in appeal to the 2nd respondent herein and pending the appeal, the petitioner sought stay of recovery of the amount of tax found due from the petitioner. The said application was rejected by the 2nd respondent by his proceedings, dated 28.06.2006. Hence, the present writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the stage of admission, directing the respondents not to recover the tax from the petitioner for the assessment year 2004-2005 on condition of the petitioner depositing

50 per cent of the amount due from him within a period of six weeks from today. The amounts paid already, if any, shall be given credit to while computing the above said 50 per cent of the amount.

The writ petition is, accordingly, disposed of at the stage of admission.

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J.

CHELAMESWAR, J

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D. APPA RAO,

J

13th July, 2006

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